



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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തിരുവനന്തപുരം,  
ശനി

Thiruvananthapuram,  
Saturday

2025 ഫെബ്രുവരി 15  
15th February 2025

1200 കുംഭം 3  
3rd Kumbham 1200

1946 മാഘം 26  
26th Magha 1946

നമ്പർ  
No.

560

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.22/2025/TD.

*Dated, Thiruvananthapuram, 15th February, 2025*

*3rd Kumbham, 1200.*

**S. R. O. No. 165/2025**

In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby make the following further amendments in the notification issued under G.O.(P) No.63/2017/TAXES dated



30<sup>th</sup> June, 2017 and published as S.R.O. No.361/2017 in the Kerala Gazette Extraordinary No.1351 dated the 30<sup>th</sup> June, 2017, namely:-

### AMENDMENT

In the said notification, -

(a) in the Schedule, after Sl. No. 105 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

“105A.	30	Gene Therapy”;
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(b) in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall be deemed to have come into force with effect from the 16<sup>th</sup> day of January, 2025.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala, on the recommendations of the GST Council, has decided to bring certain amendments in the principal notification issued under G.O.(P) No. 63/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.361/2017 in the Kerala Gazette Extraordinary No.1351 dated 30<sup>th</sup> June, 2017.

The notification is intended to achieve the above object.

